

Whereas the prisoners were frequently isolated from each other and prohibited from speaking to each other;

Whereas the prisoners nevertheless, at great personal risk, devised a means to communicate with each other through a code transmitted by tapping on cell walls;

Whereas then-Commander James B. Stockdale, United States Navy, who upon his capture on September 9, 1965, became the senior POW officer present in the Hanoi Hilton, delivered to his men a message that was to sustain them during their ordeal, as follows: Remember, you are Americans. With faith in God, trust in one another, and devotion to your country, you will overcome. You will triumph;

Whereas the men held as prisoners of war during the Vietnam conflict truly represent all that is best about America;

Whereas Senator John McCain of Arizona has continued to honor the Nation with devoted service; and

Whereas the Nation owes a debt of gratitude to John McCain and all of these patriots for their courage and exemplary service: Now, therefore, be it

Resolved, That the Senate—

(1) expresses its gratitude for, and calls upon all Americans to reflect upon and show their gratitude for, the courage and sacrifice of John McCain and the brave men who were held as prisoners of war during the Vietnam conflict, particularly on the occasion of the 25th anniversary of Operation Homecoming, and the return to the United States of Senator John McCain; and

(2) acting on behalf of all Americans—

(A) will not forget that more than 2,000 members of the United States Armed Forces remain unaccounted for from the Vietnam conflict; and

(B) will continue to press for the fullest possible accounting for such members.

SENATE RESOLUTION 197—DESIGNATING MAY 6, 1998, as "NATIONAL DISORDERS AWARENESS DAY"

Mr. REID submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 197

Whereas over 8,000,000 Americans suffer from eating disorders, including anorexia nervosa, bulimia nervosa, and compulsive eating;

Whereas 1 in 10 individuals with anorexia nervosa will die;

Whereas 1 in 4 college-age women struggle with an eating disorder;

Whereas 80 percent of young women believe they are overweight;

Whereas 52 percent of girls report dieting before the age of 13;

Whereas 30 percent of 9-year-old girls fear becoming overweight;

Whereas the incidence of anorexia nervosa and bulimia has doubled over the last decade, and anorexia nervosa and bulimia is striking younger populations;

Whereas the epidemiologic profile of individuals with eating disorders includes all racial and socio-economic backgrounds;

Whereas eating disorders cause immeasurable suffering for both victims and families of the victim;

Whereas individuals suffering from eating disorders lose the ability to function effectively, representing a great personal loss, as well as a loss to society;

Whereas the treatment of eating disorders is often extremely expensive;

Whereas there is a widespread educational deficit of information about eating disorders;

Whereas the majority of cases of eating disorders last from 1 to 15 years; and

Whereas the immense suffering surrounding eating disorders, the high cost of treatment for eating disorders, and the longevity of these illnesses make it imperative that we acknowledge the importance of education, early detection, and prevention programs: Now, therefore, be it

Resolved, That the Senate designates May 6, 1998, as "National Eating Disorders Awareness Day" to heighten awareness and stress prevention of eating disorders.

AMENDMENTS SUBMITTED

THE PARENT AND STUDENT SAVINGS ACCOUNT PLUS ACT

CONRAD AMENDMENT NO. 2016

(Ordered to lie on the table.)

Mr. CONRAD submitted an amendment intended to be proposed by him to the bill (S. 1133) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses and to increase the maximum annual amount of contributions to such accounts; as follows:

On page 11, strike lines 5 through 10, and insert the following:

(d) MODIFICATION OF ADJUSTED GROSS INCOME LIMITATION.—Section 530(c)(1) (relating to reduction in permitted contributions based on adjusted gross income) is amended to read as follows:

"(1) IN GENERAL.—In the case of a contributor who is an individual, the maximum amount the contributor could otherwise make to an account under this section shall be reduced by an amount which bears the same ratio to such maximum amount as—

"(A) the excess of—

"(i) the contributor's modified adjusted gross income for such taxable year, over

"(ii) \$60,000 (\$80,000 in the case of a joint return and \$40,000 in the case of a married individual filing separately), bears to

"(B) \$15,000 (\$10,000 in the case of a joint return and \$5,000 in the case of a married individual filing separately)."

On page 19, between lines 5 and 6, insert the following:

SEC. 106. CREDIT FOR INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 (relating to business-related credits) is amended by adding at the end the following new section:

"SEC. 45D. INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

"(a) GENERAL RULE.—For purposes of section 38, in the case of an employer, the information technology training program credit determined under this section is an amount equal to 20 percent of information technology training program expenses paid or incurred by the taxpayer during the taxable year.

"(b) ADDITIONAL CREDIT PERCENTAGE FOR CERTAIN PROGRAMS.—The percentage under subsection (a) shall be increased by 5 percentage points for information technology training program expenses paid or incurred by the taxpayer with respect to a program operated in—

"(1) an empowerment zone or enterprise community designated under part I of subchapter U,

"(2) a school district in which at least 50 percent of the students attending schools in such district are eligible for free or reduced-cost lunches under the school lunch program established under the National School Lunch Act, or

"(3) an area designated as a disaster area by the Secretary of Agriculture or by the President under the Disaster Relief and Emergency Assistance Act in the taxable year or the 4 preceding taxable years.

"(c) LIMITATION.—The amount of information technology training program expenses with respect to an employee which may be taken into account under subsection (a) for the taxable year shall not exceed \$6,000.

"(d) INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.—For purposes of this section—

"(1) IN GENERAL.—The term 'information technology training program expenses' means expenses incurred by reason of the participation of the employer in any information technology training program in partnership with State training programs, school districts, and university systems.

"(2) INFORMATION TECHNOLOGY.—The term 'information technology' means the study, design, development, implementation, support, or management of computer-based information systems, including software applications and computer hardware."

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) (relating to current year business credit) is amended by striking "plus" at the end of paragraph (11), by striking the period at the end of paragraph (12) and inserting ", plus", and by adding at the end the following new paragraph:

"(13) the information technology training program credit determined under section 45D."

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

"Sec. 45D. Information technology training program expenses."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act in taxable years ending after such date.

Mr. CONRAD. Mr. President, I submit an amendment to S. 1133, the Parent and Student Savings Account Plus Act.

The amendment that I am offering today would extend tax credits to businesses that train workers in information technology skills. The credit would be equal to twenty percent of the information training expenses provided by a company; however, these expenses could not exceed \$6,000 in a taxable year. The percentage of the credit would increase by five percent to twenty five percent for a business that operates a training program in an empowerment zone or enterprise community, a school district where fifty percent of students are eligible for the school lunch program, or in an area designated by the President or Secretary of Agriculture as a disaster zone. This amendment would be paid for by reducing the top of the phase-out range of the education IRA to \$90,000 for joint filers and \$75,000 for individuals.

The intent of my amendment is to encourage businesses to retrain current employees who may be about to be discharged, to retrain unemployed workers, and to encourage businesses to enter into partnerships with schools, job training programs or universities to train students and workers in computer and information technology skills. As I noted earlier, a higher tax credit would be extended to a business that establishes a training program or partnership in an area where unemployment or poverty is high.

Mr. President, several months ago—January 12, 1998—Vice President GORE, while meeting with information technology executives in California, announced a series of Administration actions to meet the growing demand for information technology workers. The Vice President cited reports by several federal agencies including the Department of Commerce, that the demand for computer scientists, engineers, and systems analysts will double over the next decade. Industry spokesmen representing the Information Technology Association of America (ITAA) confirm that the current shortage of information technology workers is approximately 346,000. This shortage includes programmers, systems analysts and computer engineers.

For the information technology industry this shortage is threatening the competitiveness of U.S. companies. As ITAA President Harris Miller commented in January, "Technical talent is the rocket fuel of the information age. As an information-intensive society, we cannot afford to stand by as the next wave in our economic future departs for foreign shores. Empty classroom seats, a poor professional image, and other factors are conspiring to rewrite an American success story. We must solve this problem".

Mr. President, this matter is critical for the IT industry as further evidenced by a hearing held last month in response to industry concerns over this critical shortage of workers. The hearing focused on the need to amend current immigration law to raise the annual cap—currently set at 65,000—for temporary visas for highly skilled workers. This may be a short term solution to the IT worker shortage; however, it is not the long term answer to this problem. American workers and students must have opportunities to learn these new skills whether through partnerships, education or retaining programs.

Mr. President. That is the purpose of my amendment—to encourage more opportunities for American students and workers in the IT field. I hope that my colleagues will support this critical amendment. We can no longer rely on merely adjusting immigration quotas to meet the skilled IT worker shortage.

EDUCATION SAVINGS ACT FOR PUBLIC AND PRIVATE SCHOOLS

GLENN AMENDMENT NO. 2017

(Ordered to lie on the table.)

Mr. GLENN submitted an amendment intended to be proposed by him to the bill (H.R. 2646) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes; as follows:

Strike section 101 and insert the following:
SEC. 101. MODIFICATIONS TO EDUCATION INDIVIDUAL RETIREMENT ACCOUNTS.

(a) MAXIMUM ANNUAL CONTRIBUTIONS.—

(1) IN GENERAL.—Section 530(b)(1)(A)(iii) (defining education individual retirement account) is amended by striking "\$500" and inserting "the contribution limit for such taxable year".

(2) CONTRIBUTION LIMIT.—Section 530(b) (relating to definitions and special rules) is amended by adding at the end the following new paragraph:

"(4) CONTRIBUTION LIMIT.—The term 'contribution limit' means \$500 (\$2,000 in the case of any taxable year beginning after December 31, 1998, and ending before January 1, 2003)."

(3) CONFORMING AMENDMENTS.—

(A) Section 530(d)(4)(C) is amended by striking "\$500" and inserting "the contribution limit for such taxable year".

(B) Section 4973(e)(1)(A) is amended by striking "\$500" and inserting "the contribution limit (as defined in section 530(b)(5)) for such taxable year".

(b) WAIVER OF AGE LIMITATIONS FOR CHILDREN WITH SPECIAL NEEDS.—Section 530(b)(1) (defining education individual retirement account) is amended by adding at the end the following flush sentence:

"The age limitations in the preceding sentence shall not apply to any designated beneficiary with special needs (as determined under regulations prescribed by the Secretary)."

(c) CORPORATIONS PERMITTED TO CONTRIBUTE TO ACCOUNTS.—Section 530(c)(1) (relating to reduction in permitted contributions based on adjusted gross income) is amended by striking "The maximum amount which a contributor" and inserting "In the case of a contributor who is an individual, the maximum amount the contributor".

(d) NO DOUBLE BENEFIT.—Section 530(d)(2) (relating to distributions for qualified education expenses) is amended by adding at the end the following new subparagraph:

"(D) DISALLOWANCE OF EXCLUDED AMOUNTS AS CREDIT OR DEDUCTION.—No deduction or credit shall be allowed to the taxpayer under any other section of this chapter for any qualified education expenses to the extent taken into account in determining the amount of the exclusion under this paragraph."

(e) TECHNICAL CORRECTIONS.—

(1)(A) Section 530(b)(1)(E) (defining education individual retirement account) is amended to read as follows:

"(E) Any balance to the credit of the designated beneficiary on the date on which the beneficiary attains age 30 shall be distributed within 30 days after such date to the beneficiary or, if the beneficiary dies before attaining age 30, shall be distributed within 30 days after the date of death to the estate of such beneficiary."

(B) Section 530(d) (relating to tax treatment of distributions) is amended by adding at the end the following new paragraph:

"(8) DEEMED DISTRIBUTION ON REQUIRED DISTRIBUTION DATE.—In any case in which a distribution is required under subsection (b)(1)(E), any balance to the credit of a designated beneficiary as of the close of the 30-day period referred to in such subsection for making such distribution shall be deemed distributed at the close of such period."

(2)(A) Section 530(d)(1) is amended by striking "section 72(b)" and inserting "section 72".

(B) Section 72(e) (relating to amounts not received as annuities) is amended by inserting after paragraph (8) the following new paragraph:

"(9) EXTENSION OF PARAGRAPH (2)(B) TO QUALIFIED STATE TUITION PROGRAMS AND EDUCATIONAL INDIVIDUAL RETIREMENT ACCOUNTS.—Notwithstanding any other provision of this subsection, paragraph (2)(B) shall apply to amounts received under a qualified State tuition program (as defined in section 529(b)) or under an education individual retirement account (as defined in section 530(b)). The rule of paragraph (8)(B) shall apply for purposes of this paragraph."

(3) Section 530(d)(4)(B) (relating to exceptions) is amended by striking "or" at the end of clause (ii), by striking the period at the end of clause (iii) and inserting ", or", and by adding at the end the following new clause:

"(iv) an amount which is includible in gross income solely because the taxpayer elected under paragraph (2)(C) to waive the application of paragraph (2) for the taxable year."

(f) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 1998.

(2) TECHNICAL CORRECTIONS.—The amendments made by subsection (e) shall take effect as if included in the amendments made by section 213 of the Taxpayer Relief Act of 1997.

PROTOCOLS TO THE NORTH ATLANTIC TREATY OF 1949 ON ACCESSION OF POLAND, HUNGARY, AND CZECH REPUBLIC

HARKIN EXECUTIVE AMENDMENT NO. 2018

(Ordered to lie on the table.)

Mr. HARKIN submitted an executive amendment intended to be proposed by him to the resolution of ratification for the treaty (Treaty Doc. No. 105-36) protocols to the North Atlantic Treaty of 1949 on the accession of Poland, Hungary, and the Czech Republic. These protocols were opened for signature at Brussels on December 16, 1997, and signed on behalf of the United States of America and other parties to the North Atlantic Treaty; as follows:

At the end of section 3(2)(A) of the resolution, insert the following:

(iv) as used in this subparagraph, the term "NATO common-funded budget" shall be deemed to include—

(A) Foreign Military Financing under the Arms Export Control Act;

(B) transfers of excess defense articles under section 516 of the Foreign Assistance Act of 1961;

(C) Emergency Drawdowns;